

FORM OP-161
PETROLEUM PRODUCTS
GROSS EARNINGS TAX RETURN

Rev. 8/99

TAX TYPE 55 DISTRIBUTOR

1. DUE DATE: One month after filing period shown in the upper right hand corner.
2. MAKE CHECK or money order payable to: COMMISSIONER OF REVENUE SERVICES.
3. LATE PAYMENT PENALTY: 10% of tax due, or \$50, whichever is greater.
LATE FILING PENALTY: \$50 (Not applicable if late payment penalty is applicable).
4. INTEREST: 1% per month, or fraction thereof, from due date.

RETURN FOR QUARTER ENDED		
CT TAX REGISTRATION NUMBER		
FEDERAL EMPLOYER ID NUMBER		
VERIFIED	DA	FA

Please correct your name and address if shown incorrectly.

SCHEDULE A - COMPUTATION OF TOTAL TAX DUE

1. SALES - Gross Earnings from the sale of all products in Connecticut	▶ 1	\$
2. SALES - Gross Earnings from the sale of all petroleum products in Connecticut	▶ 2	
3. Of the amount reported on Line 2, enter those gross earnings that are not from first sales of those petroleum products in Connecticut	▶ 3	
4. Gross Earnings from first sales of petroleum products in Connecticut (Subtract Line 3 from Line 2)	▶ 4	
5. Of the amount on Line 4, enter those gross earnings from first sales to another who resells the products outside of Connecticut as reported on Form OP-218 and those gross earnings from first sales to another who resells the products exclusively outside Connecticut as reported on Form OP-219 (See instructions)	▶ 5	
6. Of the amount reported on Line 4, enter 40% (.40) of the gross earnings from first sales of No. 6 oil used exclusively by a company in SIC code classifications 2000 to 3999 or No. 2 heating oil used exclusively in a vessel primarily engaged in interstate commerce which are reported on Form AU-550 (See instructions)	▶ 6	
7. Of the amount reported on Line 4, enter those gross earnings from first sales of No. 2 heating oil either to be used exclusively for heating purposes or to be used in a commercial fishing vessel	▶ 7	
8. Of the amount reported on Line 4, enter those gross earnings from first sales of kerosene delivered by a metered truck to a residential dwelling	▶ 8	
9. Of the amount reported on Line 4, enter those gross earnings from first sales of propane to be used exclusively for heating purposes or as a fuel for a motor vehicle	▶ 9	
10. Of amount reported on Line 4, enter those gross earnings from first sales of bunker fuel oil, intermediate fuel, marine diesel oil and marine gas oil for use in any vessel having a displacement exceeding 4000 dead weight tons	▶ 10	
11. Total deductions (Add Lines 5 through 10)	▶ 11	
12. TOTAL GROSS EARNINGS SUBJECT TO TAX (Subtract Line 11 from Line 4)	▶ 12	
13. PURCHASES - Consideration given for petroleum products purchased for use or consumption in Connecticut (See instructions)	▶ 13	
14. Of the amount reported on Line 13, enter that portion of consideration given for petroleum products that are subsequently sold outside Connecticut	▶ 14	
15. Consideration given for purchases subject to tax (Subtract Line 14 from Line 13)	▶ 15	
16. SALES AND PURCHASES SUBJECT TO TAX (Add Line 12 and Line 15)	▶ 16	
17. TAX DUE (Multiply Line 16 by .05 (5%))	▶ 17	
18. Penalty	▶ 18	
19. Interest	▶ 19	
20. TOTAL AMOUNT DUE (Add Line 17, Line 18 and Line 19)	▶ 20	\$

DECLARATION

I declare under the penalty of false statement that I have examined this return, **FORM OP-161**, and to the best of my knowledge and belief it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

SIGNED	TITLE	DATE
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GENERAL INSTRUCTIONS

The petroleum products gross earnings tax applies to all companies which are engaged in the distribution, use and consumption of petroleum products in Connecticut. Such companies shall pay a quarterly tax at the rate of 5% of gross earnings in each taxable quarter derived from the **first sale** of petroleum products in Connecticut. In the case of use and consumption, such companies shall pay a quarterly tax at the rate of 5% of the **consideration** given or contracted to be given for petroleum products imported into Connecticut on which the tax has not been imposed and where the consideration given for all such imported products during the quarter exceeds one hundred thousand dollars.

DEFINITIONS

“**Company**” means any corporation, partnership, limited partnership, association or individual.

“**Petroleum products**” are products made from crude petroleum or its fractional products, including products produced through straight distillation of crude oil, through redistillation of unfinished petroleum derivatives or through other processes. Petroleum products include acid oil, alkylates, aromatic chemicals, asphalt and asphaltic materials, benzene, butadiene, petroleum coke, gasoline, greases, hydrocarbon fluids, jet fuels, kerosene, liquefied petroleum gases, mineral jelly, mineral oils, mineral waxes, naphtha, naphthenic acids, fuel, lubricating and illuminating oils, paraffin wax, nonmedicinal petrolatums, bituminous road materials, road oils, solvents, and tar or residuum.

“**Total gross earnings subject to tax**” means and includes gross receipts from the initial sale of petroleum products within Connecticut, but do not include the amount of state or federal excise taxes on motor vehicle fuel or diesel fuel. (Only those gross earnings from the sale of petroleum products listed in Industry Group No. 2992 (when they are produced from refined petroleum products) or in Industry Group No. 2911 of Major Group 29 of the Standard Industrial Classification Manual of 1972 are subject to the petroleum products gross earnings tax.)

“**Use**” includes holding for sale and selling imported petroleum products in the regular course of business. Fuel in the fuel supply tanks of a motor vehicle which fuel tanks are directly connected to the engine is not considered a petroleum product imported into this state.

SPECIAL INSTRUCTIONS

- Line 1** Enter the gross earnings from sales of all products in Connecticut.
- Line 2** Enter the gross earnings from sales of all petroleum products in Connecticut.
- Line 3** Enter the gross earnings on sales of petroleum products on which the gross earnings tax has been previously paid by another distributor.
- Line 4** Enter the gross earnings from first sales of petroleum products in Connecticut. Subtract Line 3 from Line 2.
- Line 5** Enter the gross earnings from first sales of petroleum products to other distributors who either resell the products outside of Connecticut (**Form OP-218, Certification for Products Purchased in Connecticut but Sold Outside of the State**) or sell the products **exclusively** outside of Connecticut (**Form OP-219, Gross Earnings - Out-of-State Affidavit with Reference to the Sales of Petroleum Products Sold Exclusively for Sale or Use in Another State**). Attach a copy of **Forms OP-218** and **OP-219** to document these sales and retain the originals for your records. You must keep records documenting these sales for at least three years.
- Line 6** Enter 40% (.40) of the gross earnings from first sales of **Number 6** fuel oil, as defined in Connecticut Regulations used exclusively by a company which, in accordance with the SIC Manual, 1987 edition, is included in code classification 2000 to 3999 inclusive and sales of **Number 2** heating oil used exclusively in a vessel primarily engaged in interstate commerce, which vessel qualifies for an exemption under Conn. Gen. Stat. §12-412. Attach a copy of all **Forms AU-550, Application for Credit for Reduced Rate Petroleum Products**, to document these sales and retain the originals for your records. You must keep records documenting these sales for at least three years.
- Line 7** Enter the gross earnings from first sales that have been included in Line 2 of **Number 2** heating oil either to be used exclusively for heating purposes or to be used in a commercial fishing vessel by a person who has been issued a **Form OR-256, Commercial Fisherman Permit**, by the Department of Revenue Services and who is purchasing such fuel on or after the date the permit was issued, but on or before the date the permit expires. You must keep records documenting these sales for at least three years.
- Line 8** Enter the gross earnings from first sales that have been included in Line 2 of kerosene (commonly known as **Number 1** oil) to be used exclusively for heating purposes, provided the delivery is of both **Number 1** and **Number 2** oil and such delivery was made by a truck with a metered delivery ticket to a residential dwelling or a centrally metered system serving a group of residential dwellings.
- Line 9** Enter the gross earnings from sales of propane exclusively for heating purposes or as a fuel for a motor vehicle (prior to January 1, 2000) that have been included in Line 2. You must keep records documenting these sales for at least three years.
- Line 10** Enter the gross earnings from sales of bunker fuel oil, intermediate fuel, marine diesel oil and marine gas oil for use in any vessel having a displacement exceeding 4000 dead weight tons. You must keep records documenting these sales for at least three years.
- Line 11** Enter the total deductions. Add Lines 5 through 10.
- Line 12** Enter the total gross earnings subject to tax. Subtract Line 11 from Line 4.
- Line 13** Enter the consideration given when purchasing petroleum products that are to be used in Connecticut when the consideration given exceeds one hundred thousand dollars during the quarterly period.
- Line 14** Enter that portion of the amount listed on Line 13 that was for petroleum products that are subsequently sold outside of Connecticut.
- Line 15** Enter the consideration given for purchases subject to tax. Subtract Line 14 from Line 13.
- Line 16** Enter the total sales and purchases subject to tax. Add Lines 12 and 15.
- Line 17** Enter Tax Due: Multiply Line 16 by 5% (.05).
- Line 18** Enter Late Payment Penalty: 10% (.10) of the tax due or \$50, whichever is greater. Late Filing Penalty: \$50 (Late filing penalty is not applicable if late payment penalty is applicable.)
- Line 19** Enter Interest: 1% (.01) per month or fraction thereof from the due date of payment.
- Line 20** Total Amount Due: Enter Total of Line 17, Line 18 and Line 19. **Make check payable to: COMMISSIONER OF REVENUE SERVICES.**

If you need additional information or assistance, please call the Excise/Public Services Taxes Unit at 860-541-3225, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m.